HLS 13RS-291 REENGROSSED

Regular Session, 2013

HOUSE BILL NO. 290

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BY REPRESENTATIVE LEGER

TAX/AD VALOREM TAX: (Constitutional Amendment) Provides relative to ad valorem taxes for fire and police protection in Orleans Parish

A JOINT RESOLUTION

2 Proposing to amend Article VI, Section 26(E) of the Constitution of Louisiana, relative to 3 parish ad valorem taxes; to authorize the governing authority of Orleans Parish to 4 levy annually an additional ad valorem tax for fire protection and an additional ad 5 valorem tax for police protection; to provide for submission of the proposed 6 amendment to the electors; and to provide for related matters. 7 Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members 8 elected to each house concurring, that there shall be submitted to the electors of the state of 9 Louisiana, for their approval or rejection in the manner provided by law, a proposal to 10 amend Article VI, Section 26(E) of the Constitution of Louisiana, to read as follows: 11 §26. Parish Ad Valorem Tax 12 Section 26. 13 14 (E) Additional Taxes for Orleans Parish. (1) In addition to any millage 15 authorized by Paragraph (A) of this Section, the governing authority of Orleans 16 Parish may levy annually, for the year 1991 and thereafter, an additional ad valorem 17 tax for fire protection not to exceed five six mills on the dollar of assessed valuation 18 and an additional ad valorem tax for police protection not to exceed five six mills on 19 the dollar of assessed valuation. The millage rates for such additional ad valorem 20 taxes may not be increased. Notwithstanding the provisions of Article VII, Section 21 20(A), the homestead exemption shall not extend to such additional ad valorem

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taxes. Provided, however, that the additional revenues generated by these fire and

CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

police millages shall not displace, replace, or supplant funding by the city of New
Orleans for fire and police protection for calendar year 1990 2012 nor shall the level
of funding for such purposes by the city for that calendar year be decreased below
such level in any calendar year hereafter. In the event of either of the above, the
authorization for such fire and police millages herein shall be null, void, and of no
effect. This provision shall mean that no appropriation for any calendar year from
such additional revenues shall be made for any purpose for which a city
appropriation was made in the previous year unless the total appropriations for that
calendar year from the city for such purpose exceed city appropriations for the
previous year. This provision shall in no way limit city appropriations in excess of
the minimum amounts herein established.
(2) Any additional ad valorem tax authorized by the amendment of
Subparagraph (1) of this Paragraph as approved by the voters in 2014 shall be levied
only if approved by a majority of the electors of Orleans Parish who vote on a
proposition authorizing the additional tax at an election held for that purpose.
Section 2. Be it further resolved that this proposed amendment shall be submitted
to the electors of the state of Louisiana at the statewide election to be held on November 4,
2014.
Section 3. Be it further resolved that on the official ballot to be used at the election,
there shall be printed a proposition, upon which the electors of the state shall be permitted
to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as
follows:
Do you support an amendment to authorize an increase of the maximum
allowable millage rate the governing authority of Orleans Parish may levy
annually for fire and police protection and to require that any increase be
approved by a majority of the voters voting on the increase? (Amends Article

VI, Section 26(E))

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Leger HB No. 290

Abstract: Authorizes the governing authority of Orleans Parish to levy annually an additional ad valorem tax for fire protection and an additional ad valorem tax for police protection, each not to exceed an additional one mill and each subject to voter approval.

<u>Present constitution</u> authorizes the governing authority of a parish to levy annually an ad valorem tax for general purposes not to exceed four mills. However, for Orleans Parish the maximum is seven mills. <u>Proposed constitutional amendment</u> retains <u>present constitution</u>.

<u>Present constitution</u>, in addition to any other millage otherwise authorized, authorizes the governing authority of Orleans Parish to levy an additional ad valorem tax for fire protection not to exceed five mills, and an additional ad valorem tax for police protection not to exceed five mills.

<u>Proposed constitutional amendment</u> increases the millages that Orleans Parish is authorized to levy for such purposes to six mills for fire protection and six mills for police protection, and specifies that any additional ad valorem taxes be approved by a majority of the electors of Orleans Parish. Otherwise retains present constitution.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 4, 2014.

(Amends Const. Art. VI, §26(E))

Summary of Amendments Adopted by House

Committee Amendments Proposed by <u>House Committee on Civil Law and Procedure</u> to the <u>engrossed</u> bill.

- 1. Specified that any increase in ad valorem taxes be approved by a majority of the electors of Orleans Parish.
- 2. Added technical changes to the ballot language.